



PHILIP MORRIS

U.S.A.

120 PARK AVENUE, NEW YORK, N.Y. 10017 TELEPHONE (212) 880-5000

May 16, 1985

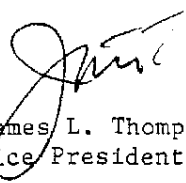
Mr. Bill Kroeker, Director
Purchasing
The American Legion
P.O. Box 1055
Indianapolis, Indiana 46206

Dear Mr. Kroeker:

This is to acknowledge your letter of May 9, 1985 and to inform you that we are not making commitments to any convention programs that are not directly related to our business.

Sorry we can't be with you.

Sincerely,


James L. Thompson, Jr.
Vice President - Media

cc: C. Beck

2040935101